

Table III-1
1994 - 1996 Average Acquisition Values and Proceeds for Product Pool
Categorized by Rate of Return and Product Sub-Group

Description	1994 - 1996 Average		ROR	Percentage of Pool	
	Acq. Value	Proceeds		By Acq. Value:	By Proceeds:
Category A: ROR >= 12.0%					
Equipment	48,500,018	8,524,538	17.58%	1.75%	15.41%
Materials	12,344,702	1,900,916	15.40%	0.45%	3.44%
Electrical	663,746	149,931	22.59%	0.02%	0.27%
Category A	61,508,466	10,575,385	17.19%	2.22%	19.11%
Category B: 12.0% > ROR >= 6.0%					
Equipment	82,171,574	6,862,160	8.35%	2.97%	12.40%
Materials	23,469,318	1,897,266	8.08%	0.85%	3.43%
Electrical	18,891,881	1,568,396	8.30%	0.68%	2.83%
Category B	124,532,773	10,327,822	8.29%	4.50%	18.67%
Category C: 6.0% > ROR >= 3.0%					
Equipment	142,191,969	5,920,104	4.16%	5.14%	10.70%
Materials	74,912,576	3,556,678	4.75%	2.71%	6.43%
Electrical	12,423,431	438,542	3.53%	0.45%	0.79%
Category C	229,527,976	9,915,324	4.32%	8.29%	17.92%
Category D: 3.0% > ROR >= 1.2%					
Equipment	250,099,114	4,703,347	1.88%	9.03%	8.50%
Materials	105,781,464	1,859,521	1.76%	3.82%	3.36%
Electrical	305,913,707	6,693,126	2.19%	11.05%	12.10%
Category D	661,794,285	13,255,995	2.00%	23.90%	23.96%
Category E: ROR < 1.2%					
Equipment	417,412,963	2,912,205	0.70%	15.08%	5.26%
Materials	138,911,906	960,111	0.69%	5.02%	1.74%
Electrical	1,134,962,861	7,378,934	0.65%	40.99%	13.34%
Category E	1,691,287,730	11,251,251	0.67%	61.09%	20.34%
TOTAL	2,768,651,229	55,325,777	2.00%	100.00%	100.00%